

MAG. ANDREAS LANG

Clerk of the United States Bankruptcy Court for
the Southern District of New York
One Bowling Green
New York

Oberwaltersdorf, the 28th of December 2009

Bankruptcy case No: 08-1789 (BRL)
Claim No: 007178.

Regarding: Opposition to the denial of Claim No.007178
Copy to: Irving H. Picard, Trustee

JAN - 6 2010

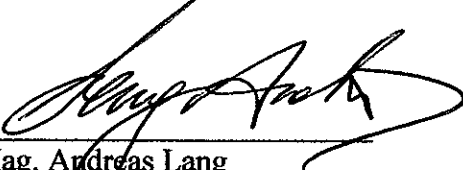
Dear Sir or Madam,

regarding the determination of the above mentioned claim by Irving H. Picard, Esq., Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC and Bernard L. Madoff, I believe that although not being mentioned in the books of Bernard L. Madoff Securities Investments LLC (BLMIS) as direct customer I should be viewed as customers.

- The investment world since the inception of SIPA changed significantly; while formerly most investments were conducted via direct management of accounts, "state of the art" nowadays are investments via investment funds. So the purpose of the Securities and Investor Protection Act should be reviewed as a whole.
- As an investor through Primeo Select Euro Fund in Herald Fund SPC I should be as well protected as a direct investor – please find a copy of my Primeo holdings enclosed.
- In the proceedings (ADV. Pro. No: 09-1359 (BRL)) against Herald Fund SPC and HSBC Securities Services (Luxembourg) S.A. the trustee demands more than USD 578,033,847,- . This amount not only contains redemption proceedings which the vast majority of shareholders of the fund never received but also tax payments which were made on behalf of shareholders and funded by their equity.
- In the proceedings (ADV. Pro. No: 09-1359 (BRL)) against Herald Fund SPC and HSBC Securities Services (Luxembourg) S.A. the trustee demands more than USD 578,033,847,- . In demanding this amount also from HSBC, the trustee claims money which the feeder funds i.e. their shareholders should be entitled too.

Because of these reasons, I oppose the denial of my claim and ask you to review my claim again and grant it.

Thank you in advance - yours faithfully



Mag. Andreas Lang

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**Bank Austria
Creditanstalt**

Anneliese Lang
Mag. Andreas Lang

Freier Erhalt
Depot-Nr.: 08575 423 200
Bel.Nr.: 152355024753245

Debit/Date
23.08.2005

Stk/Sheet
01/01

Wkt./Cm

Kontonummer/Account No

Buchungstext/Text of entry

IKN: 576058 Stk. 1.179,29
ISIN: KY67243U1085

Primeo Fund - Primeo Sel.Euro
Registered Shares DL 1

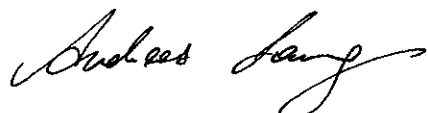
Wertpapierrechnung
Auftrag vom 23.08.2005
Abrechnung Nr.: 21/050823/8475324-2
Name/Haupt(wohn)Sitz
Anneliese Lang

Loco LUXEMBURG
Kassa 23.08.2005

Josef Lechner-Straße 13
2522 Oberwaltersdorf

CTP: 72 025326

Firmenname/Company name: Bank Austria Creditanstalt AG, Firmensitz/Company location: 1030 Wien/Vienna, Vorderes Zollamtstrasse 13, Firmenbuchgericht/Register of Companies:
Handelsgericht Wien, FN 150714p, UID-Nr./VAT-identification number: ATU51507408, DVR 0030086, BLZ: 12000, BIC: BKAUAT33



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